App. F. IX-4

Previous References
Mmy 320-27-1

1932.
(Law)

File No 124-32
Serial Nos. 1-4

Later References
Law 170-35-1-2

Preserve (18)

PRESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 7 onn

Part B for May 34

SUBJECT.

Re- the endowment of Mrs. Lakshmi-ammanna Venkatammaiah setty to the Vaisya Boarding Home, Mmy.

4) 2 The Mmy: Comr

No. P 5398. dy 25-5-34

Informs that the document executed by the donor may be treated as a settlement and requires to be registered & regd.

M. Abdul Aziz
28-5-'34.

Serial No.

[illegible] forwarded
[illegible] of [illegible]
[illegible] Boarding
[illegible] gift
[illegible] for the transfer of the building
[illegible] and requesting to suggest
[illegible] document.

(1) The Govt. Ad. may be requested to suggest
the gift deed
15/
24/3

(2) A gift deed duly executed by the donor & setting forth the conditions of the gift is necessary.
Forwarded to the Govt Advocate with compliments for favour of furnishing a ~~draft~~ deed for the purpose.

M Krishna Rao
24/3/33

No p45/32
25/3/32

No 319/32-33
dy 25.3.33

No 151/32-33
dy 8.4.1933

GENERAL SECTION
No Law

Returned with compliments.

(3) The Muzrai Commissioner says in his letter dated the 22nd March 1933 that Mrs. Lakshmidevamma Venkatamma Setty wants the building dedicated to the Boarding House to be taken charge of by him. It is not clear whether the lady has formally effected the dedication by a deed or otherwise. This may be ascertained so as to

NOTE—Contn. Sheet.

WD 0246 —GPB—15,000—22-8-32

2

v 114 ✓

File No. of 1932-3 | General and Revenue Secretariat

me to consider what sort of document is now necessary. In the circumstances of the case a Gift Deed seems to be unnecessary as what is intended is ~~a~~ the creation of a Trust and the appointment of a Trustee in which case a Deed of Trust would seem to be enough.

Government Advocate.
8.4.1933

CSN.

a) Dft
MP
8/4

c) Dft put up accordingly
ISD MSK
10/4.

b) Issue & see if there are any refces in Mun Rpt
MP
10/4

To,

The Mun. Comr
No. P. 5351 dated 12.4.33 enquiring whether the lady has formally declared the building to be Bonding house

To,

7) Mun. Rpt for kindly furnishing the ~~reference~~ references if there are any
ISD 13/4
available in this Office
Mun 320-27-1 is enclosed & the file will be returned to Law Secn.

Law Section with Compts
17/4/33

GENL. & REV. SECT. 1078 15. APR. 1933 MUZIRIA.

1874

Sen A
17/4/33

[App. F. III—2

General and Revenue Secretariat

Govt File No. 124 of 1932

Serial No.

9) No reply is forthcoming inspite of 3 reminders. The papers may perhaps be filed now, and further action taken when a reply is received.

ISD 8/12

9) The Govt may issue

MNL 7/12

Issued no. 8. dated 12.12.33

Govt A inspection

From,

The Mng. Commr

no. PC.332/32-33 dated 10th Feb 1934 stating that Mrs. Lakshmidevamma has offered an additional endowment of Rs20,000 for the benefit of the Vysia Boarding home and the Cheque drawn on Mys. Bank Ltd has been sent to the Comptroller to get, and forwarding for scrutiny the deed executed by her and requests to be informed whether it is in order.

This may be sent to the Govt. Ad. for Scrutiny of the gift deed executed by Mrs. Lakshmidevammas.

ISD 15/2

G.O.No.P 124/32 dated 16th February 1934.

MNL 15/2

Forwarded with Compliments to the Govt. Advocate for favour of Scrutiny of the gift deed

B.O.

Myregistered for General Secretary 15/2

ISD

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

4

443/3413

File No. | of 193 . | General and Revenue Secretariat

Returned with compliments.

The document is alright so far as the cash - endowment is concerned and may be accepted. But, as regards the immoveable property the information - wanted by me on 8-4-1933 has not been furnished. If the party wants to execute a deed of gift it must bear proper stamp duty according to Art. 26-Schedule I-A of the Stamp Regulation and it must be duly registered.

M Rangaswami Ayyar
Government Advocate.
7.4.1934.

H.

No. 137
33-34
8/4.4.34

10.4.34

Reply accordingly
10/4

Dft sent accordingly.

15D 11/4

The Muzarai Comr's letter, para 2, of 10th Febr 1934 indicates that the donor has not executed + does not intend to execute any separate deed than the one now sent. This deed in para 3 expressly dedicates the Boarding house in trust for the charitable purpose indicated. It is in part a trust deed + has therefore to be stamped, I think, in accordance with art 50 of Schedule 1A of the Stamp Regn, ie with a stamp

General and Revenue Secretariat | File No. | of 193 . | [App. F. III—2

Serial No.

G.O.No. p 222/32 dt 11/4/34
Dy dt 11/33 dt 11/4/34

Since the Mur Govt is pressing for the return of the deed & the opinion asked for, the matter may kindly be treated as urgent
MM
14

R.O. Dy 140/33-34
dt 26.4.34

of Rupees Twenty which is the max^m prescribed.

Forwarded with compliments to the Govt advocate for favour of opinion whether the deed sent is sufficient for the purpose of creating a trust in respect of the Bearing Stone & whether the Stamp ~~affixed~~ used is enough & and if not what further action he advises in the matter.

M Yogasabo
11.4.34

Returned with compliments.

The information wanted by me is not furnished. According to paras 3 and 6 of the Deed Mrs. Venkatamuniah Setti purports now to dedicate the buildings for several charitable purposes and makes provision in the Deed and the Schedule for the management of the same. As stated in Donogh's Stamp Act, page 515, "The declaration of Trust must be a declaration pure and simple. If it amounts to a disposition of property e.g., by way of settlement, it would be chargeable under art. 58". The document in question is not, therefore, a ~~mere~~ mere declaration of trust. Though the lady describes it as a Deed of gift, its effect is to make a settlement of the properties for charitable purposes and it, therefore, comes within the scope of section 2 (24) of the Stamp Regulation.

> "Where an instrument, which was called by the party executing it a testamentary trust deed, purported to vest the property in trustees at once while the provisions as to the management and the ultimate beneficial interest in the property, showed that it was contemplated that its operation might extend beyond the lifetime of the owner, it was held to be a 'settlement'".
> .....Donogh's Stamp Act, 7th Edn, P.136.

NOTE—Contn. Sheet.

WD 0434—GPB—15,000—12-10-33

6

File No. of 193 . | General and Revenue Secretariat

Serial No.

"A settlement is a disposition of property, - moveable or immovable, generally couched in the form of a Trust either in consideration of marriage or for one or more of the objects - specififed i.e., religion, charity etc.," ..... Mulla and Pratt, page, 38.

In a case reported in 35 Bombay 444, a similar instrument was considered to be a settlement and chargeable with duty as such.

The following passage in Jagannatha Iyer's Stamp Act, at pages 584 and 585 also supports this conclusion:-

"Trust or settlement:- Where a decument recited that the executant had in pursuance of the oral instructions given by her husband prior to his death set apart certain properties of his and a garden purchased by herself for the maintenance of a Chatram and of a school and had been managing the charities from the income of the lands for a period of three years previous to its execution, and declared that as the - executant was unable to carry on the management any longer owing to ill-health, she entrusted the two persons mentioned therein with the future administration of the property and the charitable institutions and also recited that possession of the lands and the institutions for which they were set apart had been made over to the trustees on the date of excution of the document * it was held before the amendment of the definition of * the term 'Settlement' by Act XV of 1904, that the document was not a settlement but only recited a trust which purported to have been already created and transferred the provision and management of the property to other trustees and that it therefore fell within this clause. But now such an instrument would be liable to duty as a settlement, as it would come within the present definition of 'settlement' in section 2 (24).....".

If a Deed of settlement is executed, the stamp duty payable on it will be according to Art. 45 of - Schedule IA of the Regulation. If, on the other hand, the party wants to execute a Deed of Gift, as the present one purports to be, it will have to bear stamp duty under Article 26 of Schedule I A.

Government Advocate.
24/4/1934.

H.

4437

7

General and Revenue Secretariat | File No. | of 193 . | [App. F. III—2

Serial No.

U.O.No.P224-7
27.4.34

OFFICE OF THE MUZRAI COMMISSIONER IN MYSORE BANGALORE. P.C.332/34 28. APR. 1934

Forwarded with Compliments to the Muzrai Commissioner in Mysore for perusal & return. If further opinion is required in the matter the information wanted by the Govt Advocate may kindly be furnished.

B Yoganarao
for Secretary to Govt
27.4.34

W.O.No.PC 332/32-33.
9-5/34.

Returned with compliments.

The donor has not formally effected the dedication by any other deed than the one now under consideration. The donor purports to make over the building and the endowment to Government for the charitable purposes mentioned in the document, subject to the management being continued in the hands of her brother and Agent, Mr. Srinivasa Setty, and his nominees, with a residuary power in Government to nominate a Board of Trustees in case the said Mr. Srinivasa Setty fails to do so. Definite legal opinion may kindly be sent as to whether the document is sufficient for the purpose intended, whether it is sufficiently stamped and whether registration is compulsory or not.

2/105

N Ma Rama Rao
Muzrai Commissioner.

2nd

The document now executed dedicates certain immoveable property and Cash for specified charitable purposes. The terms of such dedication are also recorded in the document. The disposition of the property has

NOTE—Contd. Sheet.

WD 0431—GPB—15,000—12-10-33

8

4437

File No. of 193 . | General and Revenue Secretariat

Serial No.

not been made in writing by means of any other document. A "Settlement" as defined in sec 2(24) of the Stamp Regn, means ~~any~~ any non testamentary 'disposition' in writing of moveable or immoveable property made for any religious or charitable purpose. If however such a disposition has not been made in writing, but an instrument is made recording ~~the~~ whether by way of declaration of trust or otherwise, the terms of any such disposition such an instrument is, according to the definition, "a settlement".

It is therefore clear that the document in the present case is a settlement & has to be stamped according to art. 45 of Schedule I A. The value of the property settled is Rs 2,29000/- & the stamp necessary is therefore Rs 1321-8-0. Registration also is necessary and if the document is duly stamped & registered, it will be sufficient for the purpose intended.

A

Forwarded with compts to the Govt advocate for favour of concurrence & further remarks if any.

M Yoganandam
Asst Secy
11/5/34

G.O.No. P 231/32 dated 11-5-34

GOVT. ADVOCATE'S OFFICE
12 MAY 1934
PANJALURE.

J. No. 879/33.34
dt 12.5.34

I agree.
The file is returned with Compliments.
M Veeraswami Naidu
14-5-34

G.O. No. 1457/33.34
dt 17.5.34

Attested to the Govt Order
MM
18/5

Serial No.

Dft put up for appd.

18/5

For perusal before issue

Genl Secy) 18/5

22.5.34

Issue 23/5

TYPING SEC'
23 MAY
GEN'L & REV'

To,

The Mag. Comm.r

no. P. 5398 d 25.5.34 informing that the document executed by the donor may be treated as a settlement and requires to be stamped & regd.

B
26/5/34

NOTE—Contn. Sheet.

WD 01536—GPB—7,500—5-4-34

S 114 p 832

M. C. 13]

No. RE 332—Eve 4 to 32-33

OFFICE OF THE MUZRAI COMMISSIONER IN MYSORE.

Dated, Bangalore, 2 ..... *193* .

Law 124 - 32-1

FROM

S. HIRIANNAIYA, ESQ,. M.A., B.L.,
Muzrai Commissioner in Mysore.

TO

.....

Secretary to the Government of His Highness
the Maharaja of Mysore.

General ..... *Department.*

SIR,

Extra 2

No. P 5351 (Records
Law 114-32-2

11th April 1933.
12

The

The Muzrai Commissioner in Mysore,
Bangalore.

With reference to your letter No. P.c. 332/32-33, dated 22nd March 1933, re. the endowment of Mrs. Lakshmidevamma -- Venkatamuniah Setty to the Vaisya Boarding Home, Bangalore, I am directed to enquire whether the lady has formaly dedicated the building to the Boarding Home by a deed or otherwise.

I am to state that in the circumstances pointed out in your letter a gift deed seems to be unnecessary as what is intended is the creation of a trust, and the appointment of a trustee in which case a deed of trust would seem to be enough.

Necessary draft deed will be prepared and sent after the information required is furnished.

The entire file of records received with your letter is herewith sent for reference and return.

I have the honor to be,
Sir,
Your most obedient servant,

For General Secretary to Governmen

TRM.2

Appendix F G—1]

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the 193 .

Date of issue 12/4/33

Signed by M. N. J. R

List of enclosures.....

Copied by.....

Examined by.....

Section Land

File No. 124-32

Serial No. 2

No. P 5351 (Records)

To The Myrai Commissioner

Sir,

With reference to your letter no. PC 332/32-33 dated 22nd March 1933 re: the endowment of Mrs. Lakshmidevamma Venkata munaraja pelly, to the Vaisya Boarding home Bangalore, I am directed to enquire whether the lady has formally ~~offered the dedication of the~~ dedicated the building to the Boarding House by a deed or otherwise.

I am to state that in the circumstances pointed out in your letter a gift deed seems to be unnecessary as what is intended is the creation of a trust, and the

WD 0253—GPB—15,000—26-8-32

4)

appointment of a trustee in Price Case - a deed of trust would seem to be brought.

necessary draft deed will be prepared and sent after we information required is furnished.

The entire file of records received with your letter is herewith sent for reference and return

I have etc

DMF
ldfg + Sec'y

ISD
10/4

M. C. 13]

No. PC 332 Law one deed - 32-33

4437 / 1933-5

OFFICE OF THE MUZRAI COMMISSIONER IN MYSORE,

Bangalore, 10th February ..... *193* 4.

FROM N. Madhava Rau, Esq., B.A., B.L.,
~~S. T. RAJAGOPALACHARI, Esq., B.A., B.L.,~~
Muzrai Commissioner in Mysore.

To Law 124-32-3.

H. V. Ramaswami, Esq., M.A., B.L.,

General *Secretary to Government of His Highness the Maharaja of Mysore,*

~~Department~~

13 FEB. 1934 No Law 124

SIR,

In continuation of this office letter P.C.No.332/32-33 dated 20th December 1933 re the Vaisya Free Boarding Home in Avenue Road, Bangalore City, I have the honour to state that Mrs. Lakshmidevamma has offered an additional endowment of Rs.20,000/- for the benefit of the Boarding Home, and the cheque drawn on the Mysore Bank Ltd., has been sent to the ----- Comptroller to Government for realizing the amount and crediting the same to the Charitable deposits. On receipt of the Comptroller's intimation formal orders accepting the endowment will be issued.

2. Mrs. Lakshmidevamma has executed the accompanying deed and has sent it for acceptance. The document purports to be both an agreement under the charitable endowment rules (vide G.O.No.Fl.432-72/G.F.15-09-1 dated 15th July 1909 as modified by Government Order No.Fl.2543-53/G.F.27 -22-2 dated 8th December 1922) and a deed of gift. I request you to -- kindly have the document examined by Government Advocate and let me know whether it is in order and may be accepted.

3. It may be mentioned here that the cash endowment of Rs.10000/- -- accepted in this office order R.Dis.No.130/27-28 dated 28th May 1928 --- carries interest at 5% till 29th July 1935 and the additional endowment now offered will bear 4½% interest per annum (Vide G.O.No.Fl.3381-440/G.F 176-33-3 dated 23rd December 1933) The permanent rate of interest on -- charitable deposits shall be at such rate as shall exceed by ½ per cent - the rate allowed by the Government of India on their securities.

6

4. The favour of an early reply is requested.

I have the honour to be,

Sir,

Your most obedient servant,

Muzrai Commissioner.

mk.

7

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. PS 398 Enclds

Bangalore, Dated, 23rd May 1934.

25

From

The General Secretary to the Government of His Highness the Maharaja of Mysore.

To

The Huzrai Commissioner in Mysore,

Bangalore.

Sir,

With reference to the correspondence ending with your letter No.P.C.332/32-33 dated 10-2-1934, and the Unofficial No.P.C.332/32-33 dated 9.5.1934, re: the endowment by Mrs. Lakshmidevamma, Venkatamanaiya Setty of the Vaisya Boarding Home, Bangalore, I am directed to state that the document executed by the donor and sent with your letter must be treated as a "Settlement" and therefore requires to be stamped according to Article 45 of Schedule I/. The value of the property settled being Rs.2,20,000/- the stamp necessary will be Rs.1,321-8-0. Registration also is necessary and if the document is duly stamped and registered, it is sufficient for the purpose intended.

The document together with its enclosure is herewith returned.

I have the honour to be,

Sir,

Your most obedient servant,

for General Secretary to Government

.P.3/23.5.

Appendix F G—1]

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the 193 .

Date of issue 25/5/34

Signed by Jas M.N. Mac

List of enclosures .....

Copied by 25/5/34

Examined by .....

Section Law

File No. 1211-32

Serial No. 4

No. P5398/Ent/deed

To The Mny. Comm:

Sir,

With reference to the Correspondence ending with your letter no. P.C. 332/32-33 d. 10.2.34 and the W.O. no. P.C. 332/32 d. 9.5.34 re: the endowment of Mrs. Lakshmideramma, Vankaramenige estate to the Vaisya Boarding House Blue, I am directed to state that the document executed by the donor & sent with your letter must be treated as a "settlement" & therefore requires to be stamped according to art. 45 of schedule I A. The value of the property settled being Rs 2,20,000/- the stamp necessary will be

WD 0677—GPB.—15,000—8-11-33

9

R 1321-0-0. Registration abt

necessary and if the document is duly stamped & registered, & sufficient for the purpose intended

The ~~entire file of papers~~ document together with its enclosure

~~sent~~ is herewith returned.

I have &c.

WW.

ISD 1875

BRE 1875 for Genl See'